

Audits Section – Bay and Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
(510) 622-2584, FAX (510) 622-2585

January 29, 2009

Leland Tom, Director  
Sacramento County Mental Health Services  
7001 – A East Parkway, Suite 400  
Sacramento, CA 95823

Dear Mr. Tom:

#### **AUDIT REPORT – SACRAMENTO COUNTY MENTAL HEALTH SERVICES**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Sacramento County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and State General Fund under EPSDT program (Schedule 1) represents the actual net program costs allowable under the above mentioned statutes.

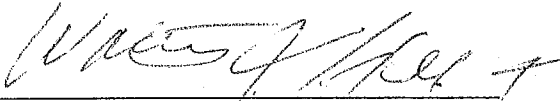
The effect of this revised allowable program costs is as follows:

	<u>Settled</u>	<u>Net Program Costs</u> <u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 52,611,533	\$ 49,042,185	\$ (3,569,348)
Federal Share of Healthy Families/Medi-Cal	\$ 284,700	\$ 280,106	\$ (4,594)
State General Funds EPSDT Due State	\$ 29,231,709	\$ 28,671,877	\$ (559,832)

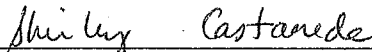
Leland Tom, Director  
January 29, 2009  
Page 2

If you disagree with any of the results of this audit, you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,



WALTER J. HILL, JR., MBA, EA  
Chief of Audits



SHIRLEY CASTANEDA, Supervisor  
Audits Section -- Bay & Central Region

Enclosures

CERTIFIED MAIL

## SCHEDULE 1

SACRAMENTO COUNTY MENTAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2004

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<b><u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u></b>				
<b><u>COUNTY PROVIDERS</u></b>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 10,517,238	\$ (1,717,951)	\$ 8,799,287
HEALTHY FAMILIES - FFP	(Sch. 2a)	35,195	(3,376)	31,819
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 10,552,433</u>	<u>\$ (1,721,327)</u>	<u>\$ 8,831,106</u>
<b><u>CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP		\$ 42,094,295	\$ (1,851,397)	\$ 40,242,898
HEALTHY FAMILIES - FFP		249,505	(1,218)	248,287
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 42,343,800</u>	<u>\$ (1,852,615)</u>	<u>\$ 40,491,185</u>
<b><u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u></b>				
MEDI-CAL - FFP		\$ 52,611,533	\$ (3,569,348)	\$ 49,042,185
HEALTHY FAMILIES - FFP		284,700	(4,594)	280,106
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 52,896,233</u>	<u>\$ (3,573,942)</u>	<u>\$ 49,322,291</u>

**SUMMARY OF STATE GENERAL FUNDS**

EPSDT - SGF	(Sch. 4) (See Note)	\$ 29,231,709	\$ (559,832)	\$ 28,671,877
-------------	---------------------	---------------	--------------	---------------

Note: The "As Settled" amount above includes a refund of \$14,924 to the State subsequent to the initial EPSDT settlement. (Refer to Adjustment 148)

## SCHEDULE 2

**SACRAMENTO COUNTY MENTAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

		As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	9,215,091	(1,669,276)	7,545,815
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	54,145	(15,366)	38,779
9. Total		<u>\$ 9,269,236</u>	<u>\$ (1,684,642)</u>	<u>\$ 7,584,594</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	9,215,091	(1,669,276)	7,545,815
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	54,145	(15,366)	38,779
25. Total		<u>\$ 9,269,236</u>	<u>\$ (1,684,642)</u>	<u>\$ 7,584,594</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 382,405	\$ (235,937)	\$ 146,468
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	1,530,448	(905,738)	624,710
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	1,223,184	(724,728)	498,456
29. Total		<u>\$ 3,136,037</u>	<u>\$ (1,866,402)</u>	<u>\$ 1,269,635</u>

**SACRAMENTO COUNTY MENTAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2004**

**COUNTY OPERATED FEDERAL**

		As Settled	Audit Adjustments	As Audited
<b>Amount Negotiated Rates Exceed Cost</b>				
30. Inpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhanc)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 13,226,302	\$ (272,502)	\$ 12,953,800
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 6,168,469	\$ 574,801	\$ 6,743,270
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 6,168,469</u>	<u>\$ 574,801</u>	<u>\$ 6,743,270</u>

**Healthy Families Administrative Reimbursement**

40. Healthy Families' Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 43,800	\$ (1,537)	\$ 42,263
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 10,173	\$ 10,173
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 0</u>	<u>\$ 10,173</u>	<u>\$ 10,173</u>

**Utilization Review Reimbursement**

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 862,494	\$ 0	\$ 862,494
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Net SD/MC Reimbursement - FFP**

45. Direct Services	(MH1979, Ln 16,16A)	\$ 4,912,317	\$ (890,967)	\$ 4,021,350
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	1,873,815	(1,114,383)	759,432
49. Administrative Reimbursement	(MH1979, Ln 6)	3,084,235	287,400	3,371,635
50. U.R. Skilled Professional	(MH1979, Ln 14)	646,871	(1)	646,871
51. U.R. Other	(MH1979, Ln 15)	0	0	0
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 10,517,238</u>	<u>\$ (1,717,951)</u>	<u>\$ 8,799,287</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # )	<u>0</u>	<u>0</u>	<u>0</u>

56. Total SD/MC Reimbursement - FFP		<u>\$ 10,517,238</u>	<u>\$ (1,717,951)</u>	<u>\$ 8,799,287</u>
-------------------------------------	--	----------------------	-----------------------	---------------------

**Net Healthy Families Reimbursement - FFP**

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 35,195	\$ (9,989)	\$ 25,206
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	6,612	6,612
60. Total Healthy Families Reimbursement - FFP		<u>\$ 35,195</u>	<u>\$ (3,376)</u>	<u>\$ 31,819</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 10,552,433</u>	<u>\$ (1,721,327)</u>	<u>\$ 8,831,106</u>
---------------------------------	--	----------------------	-----------------------	---------------------

(To Sch. 1)

SACRAMENTO COUNTY  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2004

Legal Entity Number	Legal Entity	(1) Regular M/Cal and EPSDT Gross Cost	(2) EPSDT Enhanced - Children Gross Cost	(3) Enhanced - Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Regular M/Cal and EPSDT Gross Cost	(7) EPSDT Enhanced - Children Gross Cost	(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
		(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10, 10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
120	Families First	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,653,879	\$ 0	\$ 0	\$ 3,653,879	\$ 47,317
156	EMQ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,881,156	\$ 0	\$ 0	\$ 4,881,156	\$ 10,934
222	HRC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,285,542	\$ 0	\$ 0	\$ 2,285,542	\$ 0
223	El Hogar	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,170,987	\$ 0	\$ 0	\$ 4,170,987	\$ 0
224	Med Clinic	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,595,872	\$ 0	\$ 0	\$ 3,595,872	\$ 47,016
225	Terkensha	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,420,067	\$ 0	\$ 0	\$ 3,420,067	\$ 64,449
226	Turning Point	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 13,311,337	\$ 0	\$ 0	\$ 13,311,337	\$ 78,655
227	Visions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,552,464	\$ 0	\$ 0	\$ 4,552,464	\$ 9,320
273	Edgewood	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117,102	\$ 0	\$ 0	\$ 117,102	\$ 0
380	TLCS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 486,305	\$ 0	\$ 0	\$ 486,305	\$ 0
384	Sutter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,216,162	\$ 0	\$ 0	\$ 1,216,162	\$ 1,824
385	VOA Halcyon	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 247,362	\$ 0	\$ 0	\$ 247,362	\$ 0
386	Milhaus	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 595,330	\$ 0	\$ 0	\$ 595,330	\$ 0
461	Summiview	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 152,162	\$ 0	\$ 0	\$ 152,162	\$ 0
484	North Valley School (Victor)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 487,122	\$ 0	\$ 0	\$ 487,122	\$ 0
512	River Oak	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 12,304,520	\$ 0	\$ 0	\$ 12,304,520	\$ 70,367
521	After	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,292,545	\$ 0	\$ 0	\$ 4,292,545	\$ 33,524
522	CFI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,076,426	\$ 0	\$ 0	\$ 3,076,426	\$ 0
523	Sacramento Childrens Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,089,841	\$ 0	\$ 0	\$ 3,089,841	\$ 0
541	Charis	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 79,772	\$ 0	\$ 0	\$ 79,772	\$ 0
545	La Familia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,004,325	\$ 0	\$ 0	\$ 1,004,325	\$ 9,178
552	San Juan USD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,739,077	\$ 0	\$ 0	\$ 1,739,077	\$ 1,689
662	Quality Group Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,237,486	\$ 0	\$ 0	\$ 1,237,486	\$ 0
665	Family Service Agency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 661,758	\$ 0	\$ 0	\$ 661,758	\$ 0
735	Cross Creek	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 765,577	\$ 0	\$ 0	\$ 765,577	\$ 5,828
767	UC Regents	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,619,054	\$ 0	\$ 0	\$ 2,619,054	\$ 0
923	Stanford Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,176,546	\$ 0	\$ 0	\$ 4,176,546	\$ 0
948	Triad	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 33,780	\$ 0	\$ 0	\$ 33,780	\$ 0
1000	Another Chance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 385,159	\$ 0	\$ 0	\$ 385,159	\$ 0
1001	SBAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 174,135	\$ 0	\$ 0	\$ 174,135	\$ 1,878
		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,812,850	\$ 0	\$ 0	\$ 78,812,850	\$ 381,980

		(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP
Legal Entity		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		Reimbursement
Number	Legal Entity	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(MH 1968, Ln 28 to 30)	(MH 1968, Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979, Ln 11-13)
120	Families First	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,653,879	\$ 47,317	\$ 0
156	EMQ	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,881,156	\$ 10,934	\$ 0
222	HRC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,285,542	\$ 0	\$ 0
223	EI Hogar	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,170,987	\$ 0	\$ 0
224	Med Clinic	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,595,872	\$ 47,016	\$ 0
225	Terkensha	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,420,067	\$ 64,449	\$ 0
226	Turning Point	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13,311,337	\$ 78,655	\$ 0
227	Visions	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,552,464	\$ 9,320	\$ 0
273	Edgewood	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	117,102	\$ 0	\$ 0
380	TLCS	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	486,305	\$ 0	\$ 0
384	Sutter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,216,162	\$ 1,824	\$ 0
385	VOA Haicyon	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	247,362	\$ 0	\$ 0
386	Milhaus	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	595,330	\$ 0	\$ 0
461	Summiview	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	152,162	\$ 0	\$ 0
484	North Valley School (Victor)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	487,122	\$ 0	\$ 0
512	River Oak	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12,304,520	\$ 70,367	\$ 0
521	After	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,292,545	\$ 33,524	\$ 0
522	CFI	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,076,426	\$ 0	\$ 0
523	Sacramento Childrens Hospital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3,089,841	\$ 0	\$ 0
541	Charis	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	79,772	\$ 0	\$ 0
545	La Familia	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,004,325	\$ 9,178	\$ 0
552	San Juan USD	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,739,077	\$ 1,689	\$ 0
662	Quality Group Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,237,486	\$ 0	\$ 0
665	Family Service Agency	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	661,758	\$ 0	\$ 0
735	Cross Creek	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	765,577	\$ 5,828	\$ 0
767	UC Regents	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2,619,054	\$ 0	\$ 0
923	Stanford Home	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4,176,546	\$ 0	\$ 0
948	Triad	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	33,780	\$ 0	\$ 0
1000	Another Chance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	385,159	\$ 0	\$ 0
1001	SBAC	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	174,135	\$ 1,878	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0
0		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	\$ 0	\$ 0
GRAND TOTAL		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	78,812,850	\$ 381,980	\$ 0

(To Sch. 1)

## SCHEDULE 4

**SACRAMENTO COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2004**

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	\$ 88,175,351	\$ (1,816,686)	\$ 86,358,665
(2) Total SD/MC Claims	87,125,798	(35,746)	87,090,052
(3) (Line 1/Line 2)	101.20%	(0.02)	99.16%
(4) EPSDT Claims	65,296,269	(35,746)	65,260,523
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	66,079,824	(1,367,490)	64,712,334
(6) Cost Settled Baseline for EPSDT	2,163,298	0	2,163,298
(7) Net Cost Settlement Amount (Line 5 - Line 6)	63,916,526	(1,367,490)	62,549,036
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	29,849,018	(638,618)	29,210,400
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost line 8)	23,825,165	0	23,825,165
(8b) Annual Local Growth (L. 8 - 8a)	6,023,853	(638,618)	5,385,235
(9) County Match 10% of Local Growth (8b x 10%)	602,385	(63,862)	538,524
(10) Net Cost Settlement Amount (L. 8 - 9)	29,246,633	(574,756)	28,671,877
(11) SGF Distribution (Settled and Audited)	29,246,633	(14,924)	29,231,709
(12) SGF Due County (State)	\$ 0	\$ (559,832)	\$ (559,832)
			(To Sch. 1)

**Source:**

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (10) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 149	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	1	B	OTHER MENTAL HEALTH EXPENDITURES  To adjust other mental health expenditures to agree with the County's general ledger.  CMS Pub 15-1, Section 2304	\$ 131,671,062	\$ (2,719,460)	\$ 128,951,602
2	MH 1960	1	C	TOTAL MENTAL HEALTH EXPENDITURES  To adjust reported expenses to reflect adjustment number 1.  CMS Pub 15-1, Section 2304	\$ 161,102,710	\$ (2,719,460)	\$ 158,383,250
3	MH 1960	3	C	PAYMENTS TO CONTRACT PROVIDERS  To adjust Payments To Contract Providers to agree with the County's record.  CMS Pub 15-1, Section 2304	\$ (103,941,690)	\$ (1,726,251)	\$ (105,667,941)
4	MH 1960	4	C	OTHER ADJUSTMENTS  To include the Calwork costs to agree with County record.  CMS Pub 15-1, Section 2304	\$ 0	\$ 3,004,855	\$ 3,004,855 *
5	MH 1960	4	C	OTHER ADJUSTMENTS  To include the MIOCR Grant expenses to agree with the County's record.  CMS Pub 15-1, Section 2304	** \$ 3,004,855	\$ 497,178	\$ 3,502,033 *
<div>* Balance carried forward to subsequent adjustment.</div> <div>** Balance brought forward from prior adjustment.</div>							

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended		
SACRAMENTO COUNTY MH				00034	149	June 30, 2004		
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.					
				<u>ADJUSTMENTS TO REPORTED COSTS</u>				
6	MH 1960	4	C	OTHER ADJUSTMENTS  To include the DRC/NAC Probation Grant expenses to agree with the County's record.  CMS Pub 15-1, Section 2304	** \$ 3,502,033	\$ 234,378	\$ 3,736,411	
7	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust expenses to reflect adjustment numbers 1 through 6.	\$ 51,921,269	\$ (709,300)	\$ 51,211,969 *	
8	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust Pharmacy charges to Providers to agree with the County's record.  CMS PUB. 15-1 SEC. 2304	** \$ 51,211,969	\$ (1,275,044)	\$ 49,936,925 *	
9	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust Provider Incentive costs to agree with the County's record.  CMS PUB. 15-1 SEC. 2304	** \$ 49,936,925	\$ (123,109)	\$ 49,813,816 *	
10	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust State Hospital and Manage Care Offset to agree with the County's record.  CMS PUB. 15-1 SEC. 2304	** \$ 49,813,816	\$ (69,475)	\$ 49,744,341 *	
11	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION  To adjust A-87 cost to agree with the formally approved Countywide Cost Allocation Plan report dated July 22, 2003.  CMS PUB. 15-1 SEC. 2304, DMH Letter 90-03	** \$ 49,744,341	\$ 1,187,383	\$ 50,931,724 *	
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

## AUDIT ADJUSTMENTS

Provider				Provider Number		No. of Adj.		Fiscal Period Ended			
SACRAMENTO COUNTY MH				00034		149		June 30, 2004			
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported		Increase (Decrease)		As Adjusted	
Adj. No.	Form/ Sch.	Line	Col.								
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
20	MH 1960	9	C	SD/MC ADMINISTRATION	**	\$ 0	\$ 6,743,270	\$ 6,743,270			
21	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	**	0	10,173	10,173			
22	MH 1960	11	C	NON SD/MC ADMINISTRATION	**	0	6,512,244	6,512,244			
Info	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	**	\$ 13,265,687		13,265,687			
To reallocate total administrative costs to Medi-Cal and non Medi-Cal based on unduplicated percentage of Medi-Cal recipients in the population.											
<u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u>											
23	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	\$	11,920,498	\$ 539,901	\$ 12,460,399	*		
24	MH 1964	4	A	DAY SERVICES (MODE 10)		3,913,818	67,499	3,981,317			
25	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 Program 1)		15,615,386	(7,194,595)	8,420,791	*		
Info	TOTAL			TOTAL	\$	31,449,702	\$ (6,587,195)	24,862,507			
To distribute audited Direct Services costs (Medi-Cal Modes) to Other 24 Hour Services, Day Services and Outpatient Services using the Relative Value method based on SMA's.											
26	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC)	**	\$ 12,460,399	\$ 1,710,553	\$ 14,170,952			
To include direct costs associated with Mode 5 service function (SF) 20.											
27	MH 1964	5	A	OUTPATIENT SERVICES	**	\$ 8,420,791	\$ 231,094	\$ 8,651,885			
To include program II costs to agree with the County's record.											
* Balance carried forward to subsequent adjustment.											
** Balance brought forward from prior adjustment.											

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</b>			
28	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 5-ALL OTHER)	\$ 11,920,498	\$ 2,250,454	\$ 14,170,952
29	MH 1964	4	A	DAY SERVICES (MODE 10)	3,913,818	67,499	3,981,317
30	MH 1964	5	A	OUTPATIENT SERVICE (MODE 15)	15,615,386	(6,963,501)	8,651,885
31	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	0	1,836,615	1,836,615 *
Info.	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	3,961,688	0	3,961,688 *
32	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	2,252,862	908,743	3,161,605
33	TOTAL	9	A	MODE COSTS (DIRECT SERVICES AND MAA)	\$ 37,664,252	\$ (1,900,190)	\$ 35,764,062
				To reflect the distribution of adjustments number 3 through 19.			
34	MH 1964	6	A	OUTREACH SERVICE (MODE 45)	** \$ 1,836,615	\$ 2,043,384	\$ 3,879,999
35	MH 1964	7	A	MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55)	** \$ 3,961,688	\$ (2,043,384)	\$ 1,918,304
				To reclassify MAA costs to Outreach to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				<b>MODE SF</b>			
36	MH1966	3	B	FFS 15-31	\$ 27,745	\$ (27,745)	\$ 0
37	MH1966	3	C	FFS 15-39	1,195	(1,195)	0
38	MH1966	3	D	FFS 15-41	14,895	(14,895)	0
39	MH1966	3	E	FFS 15-49	128,389	(128,389)	0
40	MH1966	3	F	FFS 15-69	1,468	(1,468)	0
Info.				TOTAL	\$ 173,692		\$ 173,692 *
				To eliminate the reported Fee For Services (FFS) costs as these costs were not broken down by each discipline. Costs will be redistributed after adjustments to FFS costs by each discipline to agree with the County records.			
41	MH1966	3		TOTAL FFS	\$ 173,692	\$ (63,571)	\$ 110,121 **
				To adjust FFS costs to agree with County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO ALLOCATION OF COSTS</u> <u>TO MODES OF SERVICE</u>			
				<u>MODE SF</u>			
42	MH1966	3	B	FFS PSYCHIATRIST 15-39	\$ 0	\$ 18,306	\$ 18,306
43	MH1966	3	C	FFS PSYCHIATRIST 15-49	0	79,851	79,851
44	MH1966	3	D	FFS PSYCHIATRIST 15-69	0	845	845
45	MH1966	3	E	FFS PSYCHOLOGIST 15-31	0	835	835
46	MH1966	3	F	FFS PSYCHOLOGIST 15-41	0	1,505	1,505
47	MH1966	3	G	FFS LCSW 15-31	0	128	128
48	MH1966	3	H	FFS LCSW 15-41	0	82	82
49	MH1966	3	I	FFS MFCC 15-43	0	8,569	8,569
				TOTAL	** \$ 110,121	\$ 8,569	\$ 110,121
				To reallocate Fee for Service costs to each discipline provider and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
50	MH1966	3	J	ASO 15-31	\$ 8,521	\$ (624)	\$ 7,897
51	MH1966	3	K	ASO 15-41	110,850	(8,166)	102,684
52	MH1966	3	L	ASO 15-60	2,837	(554)	2,283
Info.				TOTAL	\$ 122,208	\$ (9,344)	\$ 112,864
				To adjust ASO costs to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 149	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE</u></b>			
53	MH1966	3	B	FFS PSYCHIATRIST 15-38	\$ 0	\$ 0.92	\$ 0.92
54	MH1966	3	C	FFS PSYCHIATRIST 15-49	0	0.86	0.86
55	MH1966	3	D	FFS PSYCHIATRIST 15-69	0	1.09	1.09
56	MH1966	3	E	FFS PSYCHOLOGIST 15-31	0	0.99	0.99
57	MH1966	3	F	FFS PSYCHOLOGIST 15-41	0	0.86	0.86
58	MH1966	3	G	FFS LCSW 15-31	0	0.75	0.75
59	MH1966	3	H	FFS LCSW 15-41	0	0.82	0.82
60	MH1966	3	I	FFS MFCC 15-43	0	0.82	0.82
				To adjust the cost per unit of the FFS expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
61	MH1966	3	J	ASO 15-31	\$ 1.15	\$ (0.12)	\$ 1.03
62	MH1966	3	K	ASO 15-41	0.93	(0.07)	0.86
63	MH1966	3	L	ASO 15-60	1.19	(0.20)	0.99
				To adjust the cost per unit of the ASO expenditures to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u></b>			
64	MH 1966A	2	B	TOTAL UNITS-MODE 05-20	31,113	30	31,143
65	MH 1966A	2	B	TOTAL UNITS-MODE 10-20	55,058	(50)	55,008
Info.	MH 1966A	2	C	TOTAL UNITS-MODE 10-91	184	0	184
Info.	MH 1966A	2	D	TOTAL UNITS-MODE 10-95	1,208	0	1,208
66	MH 1966A	2	B	TOTAL UNITS-MODE 15-02	1,018,796	(192)	1,018,604
67	MH 1966A	2	C	TOTAL UNITS-MODE 15-30	2,083,502	1,091	2,084,593
68	MH 1966A	2	D	TOTAL UNITS-MODE 15-60	734,220	(1,823)	732,397
Info.	MH 1966A	2	E	TOTAL UNITS-MODE 15-70	90,292	0	90,292
Info.				TOTAL	<u>4,014,373</u>	<u>(944)</u>	<u>4,013,429</u>
				To adjust Total units under program I to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
69	MH 1966A	2	B	TOTAL UNITS-MODE 15-31 FFS	15,060	(15,060)	0 *
70	MH 1966A	2	C	TOTAL UNITS-MODE 15-39 FFS	900	(900)	0 *
71	MH 1966A	2	D	TOTAL UNITS-MODE 15-41 FFS	10,550	(10,550)	0 *
72	MH 1966A	2	E	TOTAL UNITS-MODE 15-49 FFS	89,500	(89,500)	0 *
73	MH 1966A	2	F	TOTAL UNITS-MODE 15-69 FFS	775	(775)	0 *
Info.				TOTAL	<u>116,785</u>		<u>116,785</u> *
				To eliminate the reported Fee For Services (FFS) units as these units were not broken down by each provider discipline. Units will be redistributed after adjustment to FFS units by each discipline to agree with the County records.			
				CMS PUB. 15-1 SEC. 2304			
74	MH 1966A	2		TOTAL UNITS FFS	116,785	10,120	126,905
				To adjust FFS total units to agree with County records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE SF</u>			
75	MH1966	2	B	FFS PSYCHIATRIST 15-38	0	19,920	19,920
76	MH1966	2	C	FFS PSYCHIATRIST 15-49	0	92,850	92,850
77	MH1966	2	D	FFS PSYCHIATRIST 15-69	0	775	775
78	MH1966	2	E	FFS PSYCHOLOGIST 15-31	0	840	840
79	MH1966	2	F	FFS PSYCHOLOGIST 15-41	0	1,750	1,750
80	MH1966	2	G	FFS LCSW 15-31	0	170	170
81	MH1966	2	G	FFS LCSW 15-41	0	100	100
82	MH1966	2	H	FFS MFCC 15-43	0	10,500	10,500
					<u>126,905</u>		<u>126,905.00</u>
				To reallocate Fee for Service units to each provider discipline and service function code to agree with County records.			
				CMS PUB. 15-1 SEC. 2304			
83	MH1966	3	J	ASO 15-31	7,380	250	7,630
84	MH1966	3	K	ASO 15-41	119,450	(50)	119,400
85	MH1966	3	L	ASO 15-60	2,390	(90)	2,300
Info.				TOTAL	<u>129,220</u>	<u>110</u>	<u>129,330</u>
				To adjust ASO total units to agree with the County's records.			
				CMS PUB. 15-1 SEC. 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED TOTAL UNITS</b>			
86	MH 1966	2	B	TOTAL UNITS - Mode 55, Service Function Code 01	208,965	(34,203)	174,762
87	MH 1966	2	C	TOTAL UNITS - Mode 55, Service Function Code 11	1,406,007	(230,133)	1,175,874
88	MH 1966	2	D	TOTAL UNITS - Mode 55, Service Function Code 21	1,121,853	(183,623)	938,230
89				TOTAL	<u>2,736,825</u>	<u>(447,959)</u>	<u>2,288,866</u>
				To adjust MAA total units to agree with Provider's records.			
				CMS PUB. 15-1 SEC. 2304			
				<b>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</b>			
90	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 54.35%	698,016	(19,576)	678,440
Info.	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 54.35%	0	0	0
91	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	<u>698,016</u>	<u>(19,576)</u>	<u>678,440</u> *
92	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 52.95%	2,034,369	45,283	2,079,652
93	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 52.95%	2,840	(2,840)	0
94	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	<u>2,037,209</u>	<u>42,443</u>	<u>2,079,652</u> *
				To adjust Short-Doyle MediCal and MediCare Crossover units of service/time for the County Operated facilities to agree with the State DMH Approved Claims Report dated April 11, 2008 (Excluding disallowed claims <6,291>). The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	678,440	0	678,440 *
95	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	2,079,652	(307)	2,079,345 *
Info.				TOTAL	<u>2,758,092</u>	<u>(307)</u>	<u>2,757,785</u> *
				To adjust the State DMH Approved Claims Report dated April 11, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 149	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u>							
Info. 96 Info.	MH 1966A MH 1966A	8 8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% TOTAL	** 678,440 ** 2,079,345 ** <u>2,757,785</u>	 0  (3,307)  <u>(3,307)</u>	 678,440 ** 2,076,038 ** <u>2,754,478</u>
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the unit disallowances that was conducted by the County QA/UR review committee			
Info. 97 Info.	MH 1966A MH 1966A	8 8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% TOTAL	 691,710  2,157,689  <u>2,849,399</u>	 0  (3,471)  <u>(3,471)</u>	 691,710 * 2,154,218 * <u>2,845,928</u>
				To adjust County records SD/MC units of service/time to include additional EPSDT disallowed claims to agree with State DMH report. The auditor submitted work paper to the County which shows the details of the above adjustment.			
Info. 98 Info.	MH 1966A MH 1966A	8 8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% TOTAL	** 691,710 ** 2,154,218 ** <u>2,845,928</u>	 0  (307)  <u>(307)</u>	 691,710 * 2,153,911 * <u>2,845,621</u>
				To adjust the County's records (CATS) to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
Info. 99 Info.	MH 1966A MH 1966A	8 8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35% TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95% TOTAL	** 691,710 ** 2,153,911 ** <u>2,845,621</u>	 0  (3,307)  <u>(3,307)</u>	 691,710 ** 2,150,604 ** <u>2,842,314</u>
				To adjust the County's records (CATS) to incorporate the unit disallowances that was conducted by the County QA/UR review committee.			
 * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY</u></b>			
100	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	678,440	13,270	691,710 *
101	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	2,076,038	74,566	2,150,604 *
Info.				TOTAL	2,754,478	87,836	2,842,314 *
				To adjust the net Short-Doyle Medi-Cal plus Medi/Medi units per DMH to agree with the net MediCal plus Insurance Crossover per the County's records. (See adjustment numbers 96 and 99)			
102	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 54.35%	691,710	(11,674)	680,036
103	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS 52.95%	2,150,604	(94,960)	2,055,644
Info.				TOTAL	2,842,314	(106,634)	2,735,680
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which			
104	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	4,940	1,621	6,561 *
105	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	18,503	(3,717)	14,786 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
106	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	6,561	(1,621)	4,940 *
107	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	14,786	3,717	18,503 *
				To adjust Healthy Families units to agree with County records.			
108	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	4,940	1,238	6,178 *
109	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	18,503	(4,078)	14,425 *
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00037	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</b>			
110	MH 1966A	8	TOTAL	TOTAL MEDI-CAL UNITS 54.35%	10,467,051	101,098	10,568,149
Info.	MH 1966A	9	TOTAL	TOTAL MEDI/MEDI UNITS 54.35%	0	0	0
111	MH 1966A	8 + 9	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	10,467,051	101,098	10,568,149 *
112	MH 1966A	8A	TOTAL	TOTAL MEDI-CAL UNITS 52.95%	30,308,726	1,061,838	31,370,564
Info.	MH 1966A	9A	TOTAL	TOTAL MEDI/MEDI UNITS 52.95%	0	0	0
113	MH 1966A	8A + 9A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	30,308,726	1,061,838	31,370,564 *
				To adjust the Short-Doyle Medi-cal plus Medi-Medi units of service/time for the Contract Provider Operated facilities to agree with the State DMH Approved Claims Report dated April 9, 2008. The auditor submitted work paper to County and Contract Provider which shows the detail of the above adjustments.			
114	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	10,568,149	0	10,568,149 *
115	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS. **	31,370,564	(5,487)	31,365,077 *
Info.				TOTAL **	41,938,713	(5,487)	41,933,226 *
				To adjust the State DMH Approved claims report dated April 9, 2008 to include additional EPSDT disallowed claims to agree with County records.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	10,568,149	0	10,568,149 *
116	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	31,365,077	(2,181)	31,362,896 *
Info.				TOTAL **	41,933,226	(2,181)	41,931,045 *
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the result of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	10,568,149	0	10,568,149 *
117	MH 1966A	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS **	31,362,896	(6,778)	31,356,118 *
Info.				TOTAL **	41,931,045	(6,778)	41,924,267 *
				To adjust the State DMH Approved Claims Report dated April 9, 2008 to incorporate the unit dissallowances that was conducted by the County QA/UR committee.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	10,529,180	0	10,529,180 *
118	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	30,613,245	(9,352)	30,603,893 *
Info.				TOTAL	<u>41,142,425</u>	<u>(9,352)</u>	<u>41,133,073 *</u>
				To adjust the County records units of service/time to include additional EPSDT disallowed claims to agree State DMH report. The auditor submitted work papers to the County which showed the details of the above adjustments.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 10,529,180	0	10,529,180 *
119	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 30,603,893	(2,181)	30,601,712 *
Info.				TOTAL	** <u>41,133,073</u>	<u>(2,181)</u>	<u>41,130,892 *</u>
				To adjust the County's records to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.			
Info.	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 10,529,180	0	10,529,180 *
120	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 30,601,712	(6,778)	30,594,934 *
Info.				TOTAL	** <u>41,130,892</u>	<u>(6,778)</u>	<u>41,124,114 *</u>
				To adjust the County's records to incorporate the unit disallowances that was conducted by the County QA/UR review committee.			
121	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 10,568,149	(38,969)	10,529,180 *
122	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 31,356,118	(761,184)	30,594,934 *
Info.				TOTAL	** <u>41,924,267</u>	<u>(800,153)</u>	<u>41,124,114 *</u>
				To adjust the net Short-Doyle Medi-Cal plus Medi/Medi units per DMH to agree with the net MediCal plus Insurance Crossover per the County's records. (See adjustment numbers 119 and 122)			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u></b>			
123	MH 1966A	8		TOTAL MEDI-CAL UNITS 54.35%	** 10,529,180	(10,081)	10,519,099
124	MH 1966A	8A		TOTAL MEDI-CAL UNITS 52.95%	** 30,594,934	(104,362)	30,490,572
Info.				TOTAL	** 41,124,114	(114,443)	41,009,671
				To adjust the SD/MC units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County and Contract Provider which showed the details of the above adjustments.			
125	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	52,263	9,841	62,104 *
126	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	167,590	3,886	171,476 *
				To adjust Healthy Families units to agree with the State Department of Mental Health Summary of Approved Claims report.			
127	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	** 62,104	(9,147)	52,957 *
128	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	** 171,476	(5,858)	165,618 *
				To adjust Healthy Families units to agree with Provider's records.			
129	MH 1966A	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS 07/01/03-09/30/03	** 52,957	61	53,018
130	MH 1966A	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS 10/01/03-06/30/04	** 165,618	(757)	164,861
				To adjust the Healthy Families units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider SACRAMENTO COUNTY MH				Provider Number 00034	No. of Adj. 149	Fiscal Period Ended June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
138	Sch. 4	1	3	SD/MC ACTUALS  To adjust SD/MC actuals as a result of adjustments to tal computable Medical Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only.	\$ 88,175,351	\$ (1,816,686)	\$ 86,358,665
139	Sch. 4	2	3	TOTAL SD/MC CLAIMS	\$ 87,125,798	\$ (113,768)	\$ 87,012,030 *
140	Sch. 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represent the original recoupment.	\$ 65,296,269	\$ (113,768)	\$ 65,182,501 *
141	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 87,012,030	\$ 113,768	\$ 87,125,798 *
142	Sch. 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to reverse the original recopment included in adjustments 139 and 140 above. The revised findings affecting "Total SD/MC Claims and EPSDT Claims" will be taken in adjustments 143 and 144 below.	** \$ 65,182,501	\$ 113,768	\$ 65,296,269 *
143	Sch. 4	2	3	TOTAL SD/MC CLAIMS	** \$ 87,125,798	\$ (35,746)	\$ 87,090,052
144	Sch. 4	4	3	EPSDT CLAIMS  To adjust total SD/MC claims and EPSDT claims to include the results of the Department's revised audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the revised recoupment.	** \$ 65,296,269	\$ (35,746)	\$ 65,260,523
145	Sch. 4	10	3	NET COST SETTLEMENT AMOUNT  To adjust net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims.  * Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	\$ 29,246,633	\$ (574,756)	\$ 28,671,877

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SACRAMENTO COUNTY MH				00034	149	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENT TO AS SETTLED EPSDT STATE GENERAL FUNDS</u></b>			
146	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to include the results of the Department's audit of the EPSDT Program conducted by the State Department of Mental Health as reflected in the report dated March 3, 2008. The Report covered the period from April 1, 2004 through June 30, 2004. This represents the SGF original recoupment.	\$ 29,246,633	\$ (47,498)	\$ 29,199,135 *
147	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust State General Fund Distribution to reserve the original SGF recoupment included in adjustment 146 above. The revised findings affecting "State General Fund Distribution" will be taken in adjustment 150 below.	** \$ 29,199,135	\$ 47,498	\$ 29,246,633 *
148	Sch. 4	11	3	STATE GENERAL FUND DISTRIBUTION  To adjust the State General Fund Distribution to reflect the results of the revised EPSDT findings included in the final report dated March 3, 2008	** \$ 29,246,633	\$ (14,924)	\$ 29,231,709 *
149	Sch. 4		3	STATE GENERAL FUND DISTRIBUTION  To adjust the audited State General Fund due to State to agree with adjustments 145 and 148 as follows:  <div style="margin-left: 40px;">           (Adj. 145) \$ (574,756)            (Adj. 148) \$ 14,924            Amount Due State \$ <u>(559,832)</u> </div>	** \$ 29,231,709	\$ (559,832)	\$ 28,671,877
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

**SACRAMENTO COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
MANAGEMENT COMMENTS AND RECOMMENDATIONS  
FOR FISCAL PERIOD ENDED JUNE 30, 2004**

**FINDING – PHASE II CONSOLIDATION COSTS**

Our examination disclosed that the County did not report the Phase II Consolidation of the Fee For Service Phase II Manage Care Funds by discipline. Rather, the County aggregated all the disciplines and reported them separately by service functions.

The State DMH letter dated December 28, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number.

We have identified the following disciplines: Psychiatrist, Psychologist, Licensed Social Worker (LCSW), and Marriage Family Child Counselor (MFCC) and corrected the appropriate cost per unit applicable to each discipline.

**AUDIT AUTHORITY:**

Fiscal Year 2003/04 Cost Report Instructions Manual  
California Code Regulations, Title 9, Section 640  
State DMH letter dated December 23, 1998  
DMH Information Notice 97-15  
Center for Medicare and Medicaid Services, (CMS) Pub. 15-1, Section 2304;

**RECOMMENDATION:**

We recommend that the County report Phase II – Fee-For-Service units, gross cost, and total units by discipline and if applicable by service function within the discipline to reflect the actual payments made by the County. In order for the cost per unit to reflect the actual costs for each discipline as indicated on the letter dated December 23, 1998 sent to the Local Mental Health Administrators of the Counties, the total units of time should be capture for each discipline. DMH Information Notice 97-15 addressed reporting of discipline for Fee for Service Providers for a particular discipline or provider number.

**AUDITEE'S RESPONSE**

We concur with this recommendation (although the financial impact is zero).

The above recommendations will be implemented with the submission of the FY 2008/09 Cost Report (since reports for previous periods have already been submitted).

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS  
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

Legal Entity: Sacramento County Mental Health		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	29,431,648	128,951,602	158,383,250
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(105,667,941)	(105,667,941)
4	Other Adjustments from MH 1962		3,736,411	3,736,411
5	Total Costs Before Medi-Cal Adjustments	29,431,648	27,020,072	56,451,720
6	Medi-Cal Adjustments from MH 1961		(5,621,474)	(5,621,474)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			50,830,246
	Administrative Costs (County Only)			
9	SD/MC Administration			6,743,270
10	Healthy Families Administration			10,173
11	Non-SD/MC Administration			6,512,244
12	Total Administrative Costs			13,265,687
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			862,494
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			500,667
16	Total Utilization Review Costs			1,363,161
17	Research and Evaluation (County Only)			437,336
18	Mode Costs (Direct Service and MAA)			35,764,062
19	Total Costs - Lines 9 through 18			50,830,246

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**  
**MEDI-CAL ADJUSTMENTS TO COSTS**  
**MH 1961 (08/04)**

**DEPARTMENT OF MENTAL HEALTH**

**FISCAL YEAR 2003 - 2004**

County: Sacramento  
County Code: 34

Legal Entity: Sacramento County Mental Health		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Adjustments
1	State Hospital / Managed Care Offset		(5,239,751)	(5,239,751)
2				
3	Audit Adjustments:			
4				
5	To adjust State Hospital / Managed Care Offset to		(69,475)	(69,475)
6	agree with County records			
7	To adjust Pharmacy Charges to Providers to agree		(1,275,044)	(1,275,044)
8	with County records			
9	To adjust Provider incentives to agree with Cnty records		(123,109)	(123,109)
10	To include A-87 costs to agree with A-87Plan		1,187,383	1,187,383
11	To adjust Pharmacy Supplies to agree with		(101,478)	(101,478)
12	County records			
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		(5,621,474)	(5,621,474)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS

MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: Sacramento

County Code: 34

Legal Entity: Sacramento County Mental Health		A	B	C
Legal Entity Number: 00034		Salaries and Benefits	Other	Total Adjustments
1	To include the CalWork costs		3,004,855	3,004,855
2	To include the MIOCR Grant		497,178	497,178
3	To include the DRC/NAC Probation Grant		234,378	234,378
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	<b>Total Adjustments</b>		3,736,411	3,736,411

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

CR

Legal Entity: Sacramento County Mental Health			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				20					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			31,143					
3	Gross Cost		14,170,952	14,170,952					
4	Cost per Unit			455.03					
5	SMA per Unit			489.49					
6	Published Charge per Unit			489.49					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03							
8A		10/01/03 - 06/30/04							
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			31,143					
13	Medi-Cal Costs	07/01/03 - 09/30/03							
13A		10/01/03 - 06/30/04							
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03							
14A		10/01/03 - 06/30/04							
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		14,170,952	14,170,952					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

CR CR CR

Legal Entity: Sacramento County Mental Health			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services				20	91	95			
1	Allocation Percentage		100.00%	96.76%	0.29%	2.95%			
2	Total Units			55,008	184	1,208			
3	Gross Cost		3,981,316	3,852,414	11,460	117,442			
4	Cost per Unit			70.03	62.28	97.22			
5	SMA per Unit			85.68	76.20	118.94			
6	Published Charge per Unit			85.68	76.20	118.94			
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		6,143	21	154			
8A		10/01/03 - 06/30/04		19,121	42	398			
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04			2	6			
12	Non-Medi-Cal Units			29,744	119	650			
13	Medi-Cal Costs	07/01/03 - 09/30/03	446,497	430,217	1,308	14,972			
13A		10/01/03 - 06/30/04	1,380,424	1,339,114	2,616	38,694			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	546,249	526,332	1,600	18,317			
14A		10/01/03 - 06/30/04	1,688,826	1,638,287	3,200	47,338			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	546,249	526,332	1,600	18,317			
15A		10/01/03 - 06/30/04	1,688,826	1,638,287	3,200	47,338			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04	708		125	583			
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04	866		152	714			
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04	866		152	714			
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		2,153,687	2,083,083	7,412	63,193			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

Legal Entity: Sacramento County Mental Health		A	B	C	D	E	F	G
Legal Entity Number: 00034		Mode Total	Service Function 02	Service Function 30	Service Function 60	Service Function 70	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)								
1	Allocation Percentage	100.00%	18.09%	47.75%	31.07%	3.09%		
2	Total Units		1,018,604	2,084,593	732,397	90,292		
3	Gross Cost	8,420,791	1,523,646	4,021,249	2,616,108	259,788		
4	Cost per Unit		1.50	1.93	3.57	2.88		
5	SMA per Unit		1.83	2.36	4.37	3.52		
6	Published Charge per Unit		1.83	2.36	4.37	3.52		
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	142,252	311,859	132,472	15,945		
8A		10/01/03 - 06/30/04	446,946	936,964	446,772	34,266		
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04						
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03	1,458	4,449	271			
11A		10/01/03 - 06/30/04	4,400	9,731	236	50		
12	Non-Medi-Cal Units		423,548	821,590	152,646	40,031		
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,333,434	212,783	601,586	473,187	45,877	
13A		10/01/03 - 06/30/04	4,170,436	668,550	1,807,435	1,595,861	98,590	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,631,337	260,321	735,987	578,903	56,126	
14A		10/01/03 - 06/30/04	5,102,156	817,911	2,211,235	1,952,394	120,616	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,631,337	260,321	735,987	578,903	56,126	
15A		10/01/03 - 06/30/04	5,102,156	817,911	2,211,235	1,952,394	120,616	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03	11,731	2,181	8,582	968		
29A		10/01/03 - 06/30/04	26,340	6,582	18,771	843	144	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	14,352	2,668	10,500	1,184		
30A		10/01/03 - 06/30/04	32,224	8,052	22,965	1,031	176	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	14,352	2,668	10,500	1,184		
31A		10/01/03 - 06/30/04	32,224	8,052	22,965	1,031	176	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		2,878,851	633,551	1,584,874	545,249	115,177	

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 2ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

TBS MHS MHS MHS MHS MHS

Legal Entity: Sacramento County Mental Health			A	B	C	D	E	F	G
Legal Entity Number: 00034			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)				58	39	49	69	31	41
1	Allocation Percentage		100.00%	3.51%	7.92%	34.55%	0.37%	0.36%	0.65%
2	Total Units			4,770	19,920	92,850	775	840	1,750
3	Gross Cost		231,094	8,109	18,306	79,851	845	835	1,505
4	Cost per Unit			1.70	0.92	0.86	1.09	0.99	0.86
5	SMA per Unit			2.36	2.36	2.36	4.37	2.36	2.36
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		4,770	5,100	24,600	475	60	400
8A		10/01/03 - 06/30/04			14,820	52,200	270	780	950
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units					16,050	30		400
13	Medi-Cal Costs	07/01/03 - 09/30/03	65,873	8,109	4,687	21,156	518	60	344
13A		10/01/03 - 06/30/04	149,151		13,619	44,892	294	775	817
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	170,018	11,257	12,036	58,056	2,076	142	944
14A		10/01/03 - 06/30/04	407,989		34,975	123,192	1,180	1,841	2,242
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		16,070			13,803	33		344

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

## DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento		MHS	MHS	MHS	ASO	ASO	ASO
County Code: 34							
Legal Entity: Sacramento County Mental Health		H	I	J	K	L	M
Legal Entity Number: 00034		Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function
		32	42	43	31	41	60
1	Allocation Percentage	0.06%	0.04%	3.71%	3.42%	44.43%	0.99%
2	Total Units	170	100	10,500	7,630	119,400	2,300
3	Gross Cost	128	82	8,569	7,897	102,684	2,283
4	Cost per Unit	0.75	0.82	0.82	1.03	0.86	0.99
5	SMA per Unit	2.36	2.36	2.36	2.36	2.36	4.37
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/03 - 09/30/03	60	50	3,450	1,800	29,900
8A		10/01/03 - 06/30/04	110		7,050	5,830	87,350
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03					
9A		10/01/03 - 06/30/04					
10	Enhanced SD/MC Units	07/01/03 - 09/30/03					
10A		10/01/03 - 06/30/04					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04					
11	Healthy Families (SED) Units	07/01/03 - 09/30/03					
11A		10/01/03 - 06/30/04					
12	Non-Medi-Cal Units		50			2,150	
13	Medi-Cal Costs	07/01/03 - 09/30/03	45	41	2,816	1,863	25,714
13A		10/01/03 - 06/30/04	83		5,753	6,034	75,121
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	142	118	8,142	4,248	70,564
14A		10/01/03 - 06/30/04	260		16,638	13,759	206,146
15	Medi-Cal Published Charges	07/01/03 - 09/30/03					
15A		10/01/03 - 06/30/04					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03					
16A		10/01/03 - 06/30/04					
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03					
17A		10/01/03 - 06/30/04					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03					
18A		10/01/03 - 06/30/04					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03					
19A		10/01/03 - 06/30/04					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03					
20A		10/01/03 - 06/30/04					
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03					
21A		10/01/03 - 06/30/04					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03					
22A		10/01/03 - 06/30/04					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03					
23A		10/01/03 - 06/30/04					
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03					
24A		10/01/03 - 06/30/04					
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04					
29	Healthy Families Costs	07/01/03 - 09/30/03					
29A		10/01/03 - 06/30/04					
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03					
30A		10/01/03 - 06/30/04					
31	Healthy Families Published Charges	07/01/03 - 09/30/03					
31A		10/01/03 - 06/30/04					
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03					
32A		10/01/03 - 06/30/04					
33	Non-Medi-Cal Costs		41			1,849	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

CR

Legal Entity: Sacramento County Mental Health		A	B	C	D	E	F	G
Legal Entity Number: 00034		Mode Total	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach			Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1,782					
3	Gross Cost	3,879,999	3,879,999					
4	Cost per Unit		2,177.33					
5	Non-Medi-Cal Units		1,782					
6	Non-Medi-Cal Costs	3,879,999	3,879,999					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

		MAA	MAA	MAA			
Legal Entity: Sacramento County Mental Health		A	B	C	D	E	G
Legal Entity Number: 00034			Service	Service	Service	Service	Service
Mode: 55 - Medi-Cal Administrative Activities		Mode Total	Function	Function	Function	Function	Function
			01	11	21		
1	Allocation Percentage	100.00%	7.64%	51.37%	40.99%		
2	Total Units		174,762	1,175,874	938,230		
3	Total Expenditures	1,918,304	146,468	985,503	786,333		
4	Cost per Unit		0.84	0.84	0.84		
5	Non-Medi-Cal Costs	648,669					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

CR

Legal Entity: Sacramento County Mental Health		A	B	C	D	E	F	G
Legal Entity Number: 00034		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			60					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		100					
3	Gross Cost	3,161,605	3,161,605					
4	Cost per Unit		31,616.05					
5	Non-Medi-Cal Units (Same as Line 2)		100					
6	Non-Medi-Cal Costs (Same as Line 3)	3,161,605	3,161,605					

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

## DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: Sacramento  
County Code: 34

Legal Entity: Sacramento County Mental Health		A	B	C	D	E	F	G	H	I	J
Legal Entity Number: 00034		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	Variable % FFP	75.00% FFP	Total FFP
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			7,545,815	7,545,815						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement			78,812,850	78,812,850						
3	Total Medi-Cal Direct Service Gross Reimbursement				86,358,664						
4	Medi-Cal Administrative Reimbursement Limit				12,953,800						
5	Medi-Cal Administration				6,743,270						
6	Medi-Cal Administrative Reimbursement				6,743,270	3,371,635					3,371,635
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			38,779	38,779						
7A	Contract Providers Healthy Families Direct Service Gross Reim.			383,855	383,855						
7B	Total Healthy Families Direct Service Gross Reimbursement				422,634						
8	Healthy Families Administrative Reimbursement Limit				42,263						
9	Healthy Families Administration				10,173						
10	Healthy Families Administrative Reimbursement				10,173				6,612		6,612
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09	146,468			146,468	73,234					73,234
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39	624,710			624,710	312,355					312,355
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)	498,456			498,456					373,842	373,842
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)				862,494					646,871	646,871
15	Other SD/MC Utilization Review (County Only)										
16	SD/MC Net Reimbursement for Direct Services			1,845,804	1,845,804		1,003,194				1,003,194
16A				5,700,011	5,700,011			3,018,156			3,018,156
17	Enhanced SD/MC Net Reimb. (Children)										
17A											
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										8,799,287
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										8,799,287
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										8,799,287
24	Healthy Families Net Reimbursement			11,731	11,731				7,625		7,625
24A				27,048	27,048				17,581		17,581
25	Total Healthy Families Reimbursement Before Excess FFP										31,819
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										31,819